LEGAL NOTICE

Pursuant to Neb. Rev. Stat. §77-5024.01 (2005 Supp.), notice is hereby given that the Tax Equalization and Review Commission will meet beginning at 1:00 p.m., Wednesday, April 12, 2006, in the Tax Equalization and Review Commission Hearing Room, Sixth Floor, Nebraska State Office Building, 301 Centennial Mall South, in the City of Lincoln, Lancaster County, Nebraska. The meeting(s) will be held to determine whether the Commission should raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization, as required by Neb. Rev. Stat. §77-5027 or Article VII, Section 1, of the Nebraska Constitution, to consider the equalization of centrally assessed property, and to hear county petitions for an adjustment to a class or subclass of real property pursuant to Neb. Rev. Stat. §77-1504.01.

The meeting will begin on April 12, 2006, at 1:00 p.m.. The Commission may adjourn from time to time as authorized by Neb. Rev. Stat. §77-5022, until the equalization process is complete. Equalization pursuant to Neb. Rev. Stat. 77-5023, must be completed no later than May 15, 2006, as required by Neb. Rev. Stat. §77-5028 (2005 Supp.) unless extended by the Property Tax Administrator pursuant to Neb. Rev. Stat. §77-1514 (2005 Supp.).

The agenda for the Commission's meeting, which shall continually be kept current, shall be available for public inspection at the Commission office during regular business hours and on the Commission's web site www.terc.ne.gov beginning April 6, 2006.

The following counties have been certified by the Property Tax Administrator under Neb. Rev. Stat. §77-5027 (2005 Supp.) as having assessments which may fail to satisfy the requirements of law: Adams, Antelope, Banner, Custer, Dakota, Fillmore, Hitchcock, Holt, Kearney, Madison, Merrick, Scotts Bluff, and Sheridan. Furthermore, pursuant to Neb. Rev. Stat. §77-1514 (2005 Supp.) the Property Tax Administrator has extended the deadlines set forth in Neb. Rev. Stat. §77-5027 (2005 Supp.) for Hayes and Lancaster Counties. The counties of Hayes and Lancaster may later be certified by the Property Tax Administrator under Neb. Rev. Stat. §77-5027 (2005 Supp.) as having assessments which may fail to satisfy the requirements of law.

Interested persons may appear and testify at any portion of the meeting. Written statements may be submitted but will not be considered unless received before the Commission's consideration of the item on the Commission's agenda to which the comment is directed. Written Comments may be mailed to Wm. R. Wickersham, Chairperson, Nebraska Tax Equalization and Review Commission, P.O. Box 94732, Lincoln, Nebraska 68509, or faxed to (402) 471-7720. All comments must be signed in order to be considered.

Dated April 5, 2006.

Wm. R. Wickersham, Chairperson

Nebraska Tax Equalization and Review Commission

